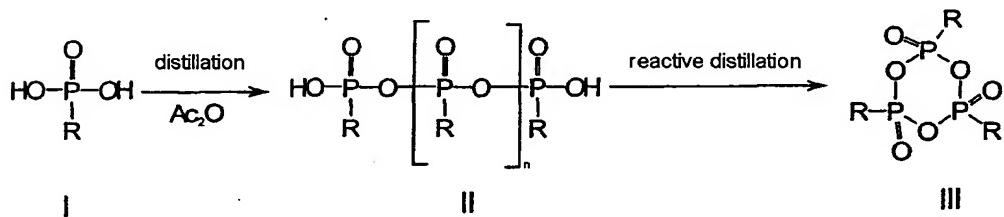


This listing of claims will replace all prior versions, and listings, of claims in the application:

- 1.(Currently Amended) A process for preparing cyclic phosphonic anhydride anhydrides of the formula (III) by
- reaction of a phosphonic acid derivative derivatives of the formula (I) with acetic anhydride at a temperature in the range from 30 to 150°C and simultaneous distillative removal of a mixture of acetic acid and acetic anhydride,
  - subsequent reactive distillation of the oligomeric phosphonic anhydride anhydrides of the formula (II) obtained in step a) and conversion to the corresponding cyclic trimeric phosphonic anhydride anhydrides of the formula (III)



where

n is an integer from 0 to 300 and

R are allyl, aryl or open-chain cyclic or branched C<sub>1</sub> to C<sub>8</sub>-alkyl radicals, aryloxy, allyloxy or alkoxy having open-chain cyclic or branched C<sub>1</sub> to C<sub>8</sub>-alkyl radicals.

2.(Currently Amended) The process as claimed in claim 1, wherein the cyclic trimeric phosphonic anhydride anhydrides formed in step b) [[are]] is immediately dissolved in an organic solvent which is inert toward them.

3.(Currently Amended) The process as claimed in claim 1 ~~and/or 2~~, wherein the ratio of acetic anhydride to phosphonic acid of the formula (I) is in the range of 20:1 and 1:1.

4.(Currently Amended) The process as claimed in claim 1, wherein at least one of claims 1 to 3 the reactive distillation in step b) is effected at a temperature in the range from 100 to 450°C (the internal reactor temperature) and a top temperature of from 100 to 380°C.

5. Currently Amended) The process as claimed in claim 1 at least one of claims 1 to 4, wherein the pressure in  
a) the distillation of acetic acid and unconverted acetic anhydride is between 1 mbar and 1000 mbar, and  
b) in the reactive distillation of the oligomeric phosphonic anhydride anhydrides of the formula (II) to give the cyclic phosphonic anhydride anhydrides of the formula (III) is within a pressure range between 0.001 mbar and 500 mbar.

6. The process of claim 1, wherein said process as claimed in at least one of claims 1 to 5, which is carried out continuously.

7.(Currently Amended) ~~The process of claim 1 as claimed in at least one of claims 1 to 6, wherein the resulting cyclic trimeric phosphonic anhydrides anhydride~~ of the formula (III), after the reactive distillation, ~~[[are]]~~ is dissolved in an organic solvent in a mixing ratio of solvent to phosphonic anhydride in the range of 10:1 and 1:10.

8.(Currently Amended) ~~The process of claim 1 as claimed in at least one of claims 1 to 7, wherein the organic solvent is selected form the group consisting of~~ ligroin, sulfolane, DMSO, HMPT, NMP, pentane, hexane, heptane, octane, cyclopentane, cyclohexane, cycloheptane, cyclooctane, dichloromethane, chloroform, carbon tetrachloride, 1,2-dichloroethane, 1,1,2,2-tetrachloroethane, methyl acetate, ethyl acetate, propyl acetate, butyl acetate, dimethylformamide, diethylformamide, dimethylacetamide, diethylacetamide, diethyl ether, diisopropyl ether, tert-butyl methyl ether, THF, dioxane, acetonitrile, sulfolane, DMSO, HMPT, NMP ~~[[or a mixture]] and mixtures thereof.~~

9.(Currently Amended) ~~A method for forming amine bonds in a reaction selected from the group consisting of condensation, acylation, preparation of heterocyclics, and combinations thereof, said method comprising carrying out said reaction in the presence of the The use of cyclic phosphonic anhydrides of the formula (III) obtainable obtained by the process of claim 1 a process as claimed in at least one of claims 1 to 7 for condensation reactions, acylations and the preparation of heterocycles.~~